I he may certify that this correspondence is being deposited the United States Postal Service, with sufficient postage, as first class mail in an envelope addressed to:

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Date of Signature

Atty. Ref.: 9281-4158 Client Ref: N US00081

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re A	Application of:)	
Naoya Hasegawa)	
Serial No. 09/934,293)	Examiner: David Louis Ometz
Filing Date: August 21, 2001))	Group Art Unit No. 2653
For:	Spin Valve Thin Film Magnetic Element And Method of Manufacturing The Same)	

AMENDMENT

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

In reply to the Office Action dated September 22, 2003, please amend the above-identified application as follows:

Amendments to the Drawing begin on page 3 of this paper and corresponding marked up and clean replacement sheets are attached hereto.

Amendments to the Specifications begin on page 4 of this paper.

Amendments to the Claims are reflected in the listing of claims which begins on page 6 of this paper.

Remarks begin on page 10 of this paper.

An appendix including amended drawing figures is attached following page 16 of this paper.